
STATUTORY INSTRUMENTS

2006 No. 964

The Authorised Investment Funds (Tax) Regulations 2006

PART 4

THE TREATMENT OF PARTICIPANTS
IN AUTHORISED INVESTMENT FUNDS

CHAPTER 2

PARTICIPANTS CHARGEABLE TO INCOME TAX

The non-liability condition

Qualifying certificates valid for only part of jointly held accounts: introductory

- 42.**—(1) Regulations 43 and 44 apply if—
- (a) condition A in regulation 41 is met, and
 - (b) a qualifying certificate has ceased to be valid in one of circumstances A to D in regulation 39 (the continuing validity condition).
- (2) Regulations 43 and 44 also apply if condition B in regulation 41 is met.

Status:

Point in time view as at 01/04/2006. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the The Authorised Investment Funds (Tax) Regulations 2006, Section 42.